



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PROTEST AND REVIEW OFFICER I

Job Number: 20001815

Job Code: 95700V000101

Job Group: 9500 - REVENUE

Job Established: 06/16/2005

Job Revised: 02/24/2006

Grade: 15 Salary (MIN - MID):

\$19,882-\$26,339 - Hourly

\$3,230.84-\$4,280.10 - 37.5 Hr. Monthly Salary

\$3,446.22-\$4,565.44 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Reviews completed advanced professional level field and desk audits of excise, income, severance, sales or miscellaneous taxes prepared by field audit staff. Reviews and resolves taxpayer protests of professional level audits through written response. Attends protest conferences; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

EDUCATION AND EXPERIENCE: Graduate of a college or university with a bachelor's degree in accounting supplemented by four (4) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Graduate of a college or university with a bachelor's degree that includes twenty (20) semester hours or thirty (30) quarter hours in accounting courses supplemented by four (4) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Certification as a Certified Public Accountant (C.P.A.) supplemented by four (4) years of experience in the examination, auditing, review or preparation of Kentucky state tax documents. OR Graduate of an accredited school of law. In addition must have twelve (12) semester or eighteen (18) quarter hours in accounting courses at either the undergraduate or graduate level.

EXPERIENCE:

NONE

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Reviews advanced professional income, excise, severance, sales or miscellaneous tax audits for adherence to audit theory, accuracy and completeness. Analyzes taxpayers protest of complex level field and office audits of various taxes and explains either appropriate tax law and departmental policy. Confers directly with taxpayers and/or their attorney, CPA or tax personnel to clarify any questionable areas in dispute. Schedules and attends protest conferences with taxpayers and/or their attorney, CPA, CEO. Makes recommendations to management on adjustments or proceeding to court based on Cabinet policy, statutes and case law. Keeps abreast of changes to tax laws, tax bulletins and decisions to keep abreast of changes in tax laws, regulations and policies. Responsible for proper application of payments to outstanding accounts receivable in complex level field audits. Performs various miscellaneous duties, including working on special projects. Assists in training of new employees. Writes final rulings on unresolved protests and may testify before the Kentucky Board of Tax Appeals.

UNIQUE PHYSICAL REQUIREMENTS:

Some physical effort required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Duties are generally performed in an office setting. Requires overnight travel both in and out of state.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.